



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39110 of 2025

AND

WMP NO. 43879 OF 2025, WMP NO. 43880 OF 2025

1. Vivaga Card

Rep. by its partner, Mr. Ramasamy
Kannapiran, Old No.49, New No.71,
Upstair 11th Street, Tatabad
Gandhipuram, Coimbatore 641012

Petitioner(s)

Vs

1. The Deputy Commercial Tax Officer
The Deputy State Tax Officer/
the Deputy State Tax Officer I,
Gandhipuram Assessment Circle,
Coimbatore III, CT building, Dr.
Balasundaram Road, Coimbatore 641
018

Respondent(s)

PRAYER

call for records from the file of the Respondent in impugned Reference No. ZD3309250805660 in GSTIN/ID 33AAKFV0839Q1ZK dated 08.09.2025 passed for the F.Y.2018-19 and quash the same as without jurisdiction, barred by limitation, erroneous on facts and violative of principles of natural justice, and pass



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WP No. 39110 of 2025



For Petitioner : Mr. K. Sankaranarayanan

For Respondent : Ms. Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

The learned counsel for the petitioner seeks liberty to work out the alternate remedy and also made an endorsement to that effect in the Court bundle.

2. Accordingly, this writ petition is dismissed. No Costs. Consequently, connected miscellaneous petitions are closed.

16-10-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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WP No. 39110 of 2025



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To

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C.SARAVANAN J.

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